



P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
(209) 754-2537 Fax

**Finance Committee Meeting**

**Wednesday June 13, 2018**

**9:00 am**

**Mark Twain Medical Center Education Center - Classroom 5  
San Andreas, CA**

**Agenda**

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

1. **Call to order:**
2. **Roll Call:**
3. **Approval of Agenda:** Action
4. **Public Comment On Matters Not Listed On The Agenda:**

The purpose of this section of the agenda is to allow comments and input from the public on matters within the jurisdiction of the Mark Twain Health Care District not listed on the Agenda. (The public may also comment on any item listed on the Agenda prior to Committee action on such item.) **Limit of 3 minutes per speaker.** The Committee appreciates your comments however it will not discuss and cannot act on items not on the agenda.

5. **Consent Agenda:** Action

All Consent items are considered routine and may be approved by the Committee without any discussion by a single roll-call vote. Any Board Member or member of the public may remove any item from the Consent list. If an item is removed, it will be discussed separately following approval of the remainder of the Consent items.

A. Un-Approved Minutes:

- Un-Approved Finance Committee Meeting Minutes for May 9, 2018:

**This Institution is an Equal Opportunity Provider and Employer**

B. Bank and Investment Statements:

- Bank of Stockton (4-30-2018)

6. **Controller's Report:** Action.....Mr. Krieg

- Financial Status, Trends, Long-Term Views and Cashflow:
- May Financials Will Be Presented to The Committee:
- Financial Dashboard:

7. **Treasurer's Report:**.....Ms. Atkinson

- Investments Policy No. 22 Update:
- Recommendation to the Board:
  - Mark Smith as the Community Finance Member: Action

8. **Executive Director's Report:**.....Dr. Smart

- New Accounting Services and Discussion:
- Draft 2018-2019 Budget (last updated 5-22-2018):
  - Recommendation to the Board - Action

9. **Comment and Future Agenda Items:**

10. **Next Meeting:**

- The next meeting will not be July 11<sup>th</sup> but instead will be **July 12, 2018 at 1pm.**

11. **Adjournment:** Action



P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
(209) 754-2537 Fax

**Finance Committee Meeting  
Wednesday May 9, 2018  
9:00 am  
Mark Twain Medical Center Education Center - Classroom 5  
San Andreas, CA**

## **Un-Approved Minutes**

### Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

#### **1. Call to order:**

The meeting was called to order by Treasurer, Susan Atkinson at 9:04am.

#### **2. Roll Call:**

Present for roll call was Ms. Atkinson, MSW and Ms. Radford, FNP.

#### **3. Approval of Agenda: Action**

Ms. Radford moved to approve the agenda. Ms. Atkinson provided her second and the motion passed 2-0.

#### **4. Public Comment On Matters Not Listed On The Agenda:**

Ms. Mills: Reflected on the Impartial Analysis by county Counsel regarding Measure A.

#### **5. Consent Agenda: Action**

##### **A. Correspondence:**

- Tim Oskey Financial Advisor, Edward Jones (Apr. 11, 2018)

**This Institution is an Equal Opportunity Provider and Employer**

**B. Un-Approved Minutes:**

- Un-Approved Finance Committee Meeting Minutes for April 11, 2018

Ms. Radford moved to approve the Consent Agenda. Ms. Atkinson provided her second and the motion passed 2-0.

**6. Controller’s Report: Action.....Mr. Krieg**

- Financial Status, Trends, Long-Term Views and Cashflow:
- April Financials Will Be Presented to The Committee:
- Financial Dashboard:

Mr. Krieg: Explained how to read the newly presented financial statement stating the information can be tailored to meet the Committee’s needs. The Committee will give Mr. Krieg feedback on what items they want to track. The statement will be named the Financial Dashboard.

Mr. Krieg: Items of interest on the April financials were revenues were up over the budgeted amount. Expenses were 25% below budget. He is now seeing the Grants and Sponsorship activity at (approx.) \$42k being paid.

Mr. Malcoun: Received a PG&E refund which closes the District’s account because the tenants have the account in their name now.

Dr. Smart: Requested the Grants and Sponsorship percentage be added to future financail statements. It has been requested that additional grants be given out as “exceptional” grants in the coming months.

Mr. Krieg: Anticipates a decline in the Minority Interest for April.

Dr. Smart: Will investigate the SOMO building costs.

Mr. Malcoun: Will investigate the next due date for the ACHD Dues. For clarity he will change the headings on some of the financials. He also questioned Umpqua Bank’s service charge.

Mr. Krieg: will investigate CPI increases for MOB units.

Ms. Radford moved to approve the April Financials. Ms. Atkinson provided her second and the motion passed 2-0.

**7. Treasurer’s Report:**

- **Investments Policy No. 22 Update:**

Ms. Atkinson: The Finance Committee would like to seat the new Community Finance Committee Member before finalizing the Investment Policy.

Accounting Staff: Will review Investment Policy No. 22.

**This Institution is an Equal Opportunity Provider and Employer**

- **Community Finance Member:**

Ms. Atkinson: They have received two applications for the volunteer position and will screen them then decide on interview questions. Interviews will be May 23<sup>rd</sup> at 11:30am. With acceptance the applicant will be considered at the June Board meeting.

**8. Executive Director's Report:**

- **New Accounting Services:**

Dr. Smart: A new account was opened at Bank of Stockton (Angels Camp Branch) for the VS clinic USDA Loan transactions. It is a holding account. Debt service begins with interest only at (approx.) \$200k month then the monthly debt service will begin at (approx.) \$31k a month. For efficiency it is suggested to keep (approx.) 6 months in the account. The transfers could also be quarterly. He expects to complete the process in Aug of 2019.

Mr. Malcoun: Will be able to manage the account on-line.

Dr. Smart: When the old lease ends so do the District's accounting services. He has requested an option with Dignity to extend the service agreement until the District finishes their process to hire another firm.

Dr. Smart: The new footer (*This Institution is an Equal Opportunity Provider and Employer*) is required as part of the USDA Loan Conditions.

- **Update on 2018-19 Budget:**

Dr. Smart: Will be working with Mr. Krieg to finalize the draft 2018-19 budget in time for the Finance Committee to review it then it will go to the May 23<sup>rd</sup> Board meeting for review.

**9. Comment and Future Agenda Items:**

Hearing none.

**10. Next Meeting:**

- The next regular meeting will be June 13, 2018.

**11. Adjournment: Action**

M. Radford moved to adjourn the meeting at 10:23 am. Ms. Atkinson provide her second and the motion passed 2-0.



**BANK OF STOCKTON**  
ESTABLISHED 1867  
 WITHSTANDING THE TEST OF TIME

MARK TWAIN HEALTH CARE DISTRICT  
 PO BOX 95  
 SAN ANDREAS CA 95249

\*Page 1

4-30-18  
 1320015660

QUESTIONS? PLEASE CALL 209-929-1600 OR 800-941-1494

1320015660 BUSINESS STANDARD CHECKING

SUMMARY .....

Previous Balance	4-19-18		.00
+ Deposits/Credit	2		100.00
- Checks/Debits			.00
- Service Charge			.00
Current Balance			100.00
Days in Current Period	12		

DESCRIPTIVE TRANSACTIONS .....

Date	Tracer	Description	Amount
4-19	1	CUSTOMER DEPOSIT	100.00

EFT ACTIVITY .....

Date	Tracer	Description	Amount
4-27	2117	RD TREAS 310 MISC PAY MARK TWAIN HEALTH DIST	

DAILY BALANCE SUMMARY .....

Date	Balance	Date	Balance	Date	Balance
4-19	100.00				

OVERDRAFT CHARGES/REFUNDS SUMMARY .....

	This Cycle	YTD
Total Net Returned Item Fees	.00	.00
Total Net Overdraft Fees	.00	.00
Total Net Fees Charged	.00	.00



1320015660



DEPOSIT TICKET	
<i>Andres Hernandez</i>	MEMBER <i>100.00</i>
DATE <i>04/19/18</i>	AMOUNT <i>100.00</i>
BANK OF STOCKTON	
WITHHOLDING THE TAX OF THIS	
\$ <i>100.00</i>	

04/19/2018 \$100.00



Rebecca Callen  
Auditor-Controller  
(209) 754-6343

891 Mountain Ranch Rd.  
San Andreas, CA 95249  
FAX (209) 754-6888

MEMORANDUM

TO: Special Districts  
FROM: Rebecca Callen, Auditor-Controller  
DATE: Friday, May 25, 2018  
SUBJ: April 2018 is closed

April is now closed.

As the end of the year approaches please ensure that you are reviewing any stale dated checks sitting in Object Code 2091 and any NSF's posted to Object code 5616. These need to be resolved ASAP. You can do this by running a GL Transaction Report from 7/1/2017 through current date for your Budgeted Org Key and those respective Object Codes.

Additionally, please review your budgets thoroughly to ensure that there are sufficient appropriations to close out the year. Should an issue arise, you need to provide sufficient time to meet with your respective Boards to augment your budgets to allow authority for my office to pay your bills through 6/30/18.

Should you have any questions, feel free to contact us directly.





Rebecca Callen  
Auditor-Controller  
(209) 754-6343

891 Mountain Ranch Rd.  
San Andreas, CA 95249  
FAX (209) 754-6888

MEMORANDUM

TO: Special Districts  
FROM: Rebecca Callen, Auditor-Controller  
DATE: Thursday, May 10, 2018  
SUBJ: GASB 84 Changes

A handwritten signature in black ink, appearing to be "Rebecca Callen", is written over the "FROM:" line of the memorandum.

GASB (Governmental Accounting Standards Board) has issued a new statement. Statement 84 will now require a more robust accounting, reporting, and recognition of Fiduciary Funds. This change will go into effect this upcoming Fiscal Year (July 1, 2018 through June 30, 2019).

The biggest changes will be abandoning the use of 4990 – Trust Fund Revenue and 5890 – Trust Fund Expense. As of 7/1/18, those object code will NO longer be active and you will instead need to use an accurate object code that identifies what the revenue or expense actually is. Please refer to the available reports in OneSolution to select and better object code for the purposes of submitting/entering revenue or expenses.

Please ensure that you begin considering this change for any funds that you collect monies for. We see this mostly occur with monies collected for the State of California that we collect and hold until we send the funds to them on a monthly or quarterly basis or some Special District records. If you hold the funds in a fiduciary capacity, and your Board has no governance over said funds, and you have no direct benefit from those funds, then it is a Fiduciary Fund and should be reported as such. Otherwise, those funds should be reported under your governmental financial reporting.

Should you have any questions or need assistance to identify a correct object code to use, please reach out to Joyce or Rose in my office.

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 4/30/2018**

**Fund 2720 Mark Twain Hospital**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	389,539.50
Total Assets		\$389,539.50
<u>Liabilities</u>		
Total Liabilities		\$0.00
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	68,162.66
Total Fund Balance		\$68,162.66
Year-to-Date Revenues		\$938,628.57
Year-to-Date Expenditures		\$617,251.73
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$389,539.50
Total Liabilities and Fund Equity		\$389,539.50

**County of Calaveras  
Budget and Actuals by Budget Class**

As of 4/30/2018

Fiscal Year: 2017

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>	27200010					
	Mark Twain Hospital					
<b><u>Taxes</u></b>						
4010	Current Secured Taxes	0.00	0.00	905,585.92	(905,585.92)	0.00 %
4013	SB2557 Reduction	0.00	0.00	(20,069.55)	20,069.55	0.00 %
4015	Unitary Taxes	0.00	0.00	25,392.86	(25,392.86)	0.00 %
4017	Suppl Current Secured Taxes	0.00	0.00	6,525.46	(6,525.46)	0.00 %
4020	Current Unsecured Taxes	0.00	0.00	13,294.10	(13,294.10)	0.00 %
4027	Suppl Current Unsecured Taxes	0.00	0.00	122.80	(122.80)	0.00 %
4040	Prior Unsecured Taxes	0.00	0.00	380.83	(380.83)	0.00 %
4465	State Timber Tax	0.00	0.00	2,973.11	(2,973.11)	0.00 %
<b>Total Taxes</b>		<b>0.00</b>	<b>0.00</b>	<b>934,205.53</b>	<b>(934,205.53)</b>	<b>0.00</b>
<b><u>Revenue From Use of Money/ Property</u></b>						
4300	Interest	0.00	0.00	501.05	(501.05)	0.00 %
<b>Total Revenue From Use of Money/ Propert</b>		<b>0.00</b>	<b>0.00</b>	<b>501.05</b>	<b>(501.05)</b>	<b>0.00</b>
<b><u>Intergovernmental Revenue- State</u></b>						
4463	State Homeowners Prop Tax Rel	0.00	0.00	1,677.99	(1,677.99)	0.00 %
4580	State Other Aid	0.00	0.00	0.00	0.00	0.00 %
<b>Total Intergovernmental Revenue- State</b>		<b>0.00</b>	<b>0.00</b>	<b>1,677.99</b>	<b>(1,677.99)</b>	<b>0.00</b>
<b><u>Misc. Revenue</u></b>						
4724	Other Miscellaneous Revenue	0.00	0.00	2,244.00	(2,244.00)	0.00 %
<b>Total Misc. Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>2,244.00</b>	<b>(2,244.00)</b>	<b>0.00</b>
	<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>938,628.57</b>	<b>(938,628.57)</b>	
<b><u>Services and Supplies</u></b>						
5411	Special Department Expense	0.00	0.00	617,251.73	(617,251.73)	0.00 %
<b>Total Services and Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>617,251.73</b>	<b>(617,251.73)</b>	<b>0.00</b>
	<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>617,251.73</b>	<b>(617,251.73)</b>	
	<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>938,628.57</b>	<b>(938,628.57)</b>	
	<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>617,251.73</b>	<b>(617,251.73)</b>	
<b>Key Total for</b>	<b>27200010</b>	<b>0.00</b>	<b>0.00</b>	<b>321,376.84</b>	<b>(321,376.84)</b>	

**County of Calaveras  
Detail Activity Report**

As of 4/30/2018

Fiscal Year: 2017 - 2018

Dept. Head: 19 - District

Org Key: 27200000 - Mark Twain Hosp Admin

							Y-T-D Actuals	Balance	Percent Remaining
				Status	Budget	Encumbrance			
27200000	Mark Twain Hosp Admin				Budget Balance (includes activity below)				
3002	Fund Bal Unreserv/Undesign				0.00	0.00	68,162.66	(68,162.66)	0.00 %
<b>Net - Mark Twain Hosp Admin</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>68,162.66</b>	<b>\$0.00</b>	<b>0.00 %</b>
27200010	Mark Twain Hospital				Budget Balance (includes activity below)				
4010	Current Secured Taxes				0.00	0.00	905,585.92	(905,585.92)	0.00 %
04/16/2018	CS APR APPORT	JE	TX041700021	JKT041618B	/	PROP TAX 1%	N/A..N/A	-381,347.66	
<b>Total of Transactions For: 4010</b>							<b>-381,347.66</b>		
4013	SB2557 Reduction				0.00	0.00	(20,069.55)	20,069.55	0.00 %
04/16/2018	SB2557 HANDLING FEE	JE	TX041700036	JKT041618P	/		N/A..N/A	10,018.17	
<b>Total of Transactions For: 4013</b>							<b>10,018.17</b>		
4015	Unitary Taxes				0.00	0.00	25,392.86	(25,392.86)	0.00 %
04/16/2018	UNITARY APRIL APPORT	JE	TX041700031	JKT041618K	/	PROP TAX 1%	N/A..N/A	-12,593.72	
<b>Total of Transactions For: 4015</b>							<b>-12,593.72</b>		
4017	Suppl Current Secured Taxes				0.00	0.00	6,525.46	(6,525.46)	0.00 %
04/16/2018	SS APR APPORT	JE	TX041700030	JKT041618J	/	PROP TAX 1%	N/A..N/A	-2,787.15	
<b>Total of Transactions For: 4017</b>							<b>-2,787.15</b>		
4020	Current Unsecured Taxes				0.00	0.00	13,294.10	(13,294.10)	0.00 %
04/16/2018	CU APR APPORT U ROLL	JE	TX041700023	JKT041618C	/	PROP TAX 1%	N/A..N/A	-52.43	
<b>Total of Transactions For: 4020</b>							<b>-52.43</b>		
4027	Suppl Current Unsecured Taxes				0.00	0.00	122.80	(122.80)	0.00 %
04/16/2018	SU APR APPORT	JE	TX041700029	JKT041618I	/	PROP TAX 1%	N/A..N/A	-3.39	
<b>Total of Transactions For: 4027</b>							<b>-3.39</b>		

**County of Calaveras  
Detail Activity Report  
As of 4/30/2018**

Fiscal Year: 2017 - 2018  
 Dept. Head: 19 - District  
 Org Key: 27200010 - Mark Twain Hospital

		Status	Budget	Encumbrance	Y-T-D Actuals	Balance	Percent Remaining
4040	Prior Unsecured Taxes		0.00	0.00	380.83	(380.83)	0.00 %
04/16/2018	DU APR APPORT Y ROLL	JE	TX041700026	JKT041618F	/ PROP TAX 1% N/A..N/A	-66.23	
04/16/2018	DU DEC APPORT GX ROLL	JE	TX041700027	JKT041618G	/ PROP TAX 1% N/A..N/A	-13.32	
<b>Total of Transactions For: 4040</b>					<b>-79.55</b>		
4300	Interest		0.00	0.00	501.05	(501.05)	0.00 %
4463	State Homeowners Prop Tax Rel		0.00	0.00	1,677.99	(1,677.99)	0.00 %
4465	State Timber Tax		0.00	0.00	2,973.11	(2,973.11)	0.00 %
4580	State Other Aid		0.00	0.00	0.00	0.00	0.00 %
4724	Other Miscellaneous Revenue		0.00	0.00	2,244.00	(2,244.00)	0.00 %
04/12/2018	PG&E CREDIT 2017	JE	JE041700026	JRA042718A	/ N/A..N/A	-2,244.00	
<b>Total of Transactions For: 4724</b>					<b>-2,244.00</b>		
5411	Special Department Expense		0.00	0.00	617,251.73	(617,251.73)	0.00 %
<b>Net - Mark Twain Hospital</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>321,376.84</b>	<b>(\$321,376.84)</b>	<b>0.00 %</b>